Communication with Those Charged with Governance

First 5 Riverside

Fiscal Year Ended June 30, 2026

Eide Bailly

Our Responsibility in Accordance with Professional Standards

- Form and express opinions on whether the financial statements prepared by management, with the Board's oversight, are presented fairly in accordance with U.S. GAAP.
- Express an opinion as to whether the Commission complied with requirements specified in the State of California's First 5 Audit Guide.
- Obtain reasonable, rather than absolute, assurance that the financial statements are free of material misstatement.
- Consider internal control for the purpose of designing audit procedures, not to express an opinion on internal control effectiveness.

Summary of Audit Results

Financial Statements	• Unmodified opinions on governmental activities and each major fund
Government Auditing Standards	• No material weaknesses identified • No instances of noncompliance reported
State Compliance	• Unmodified opinion on compliance with applicable First 5 requirements

Eide Bailly

Auditor Communications

Ethics and Independence

- We have complied with all relevant ethical requirements regarding independence.

Significant Accounting Policies

- Summary of significant accounting policies – Note 1
- Adopted GASB 103 *Financial Reporting Model Improvements*

Sensitive Estimates/Disclosures

- Net pension liability – Note 10.

Corrected and Uncorrected Misstatements

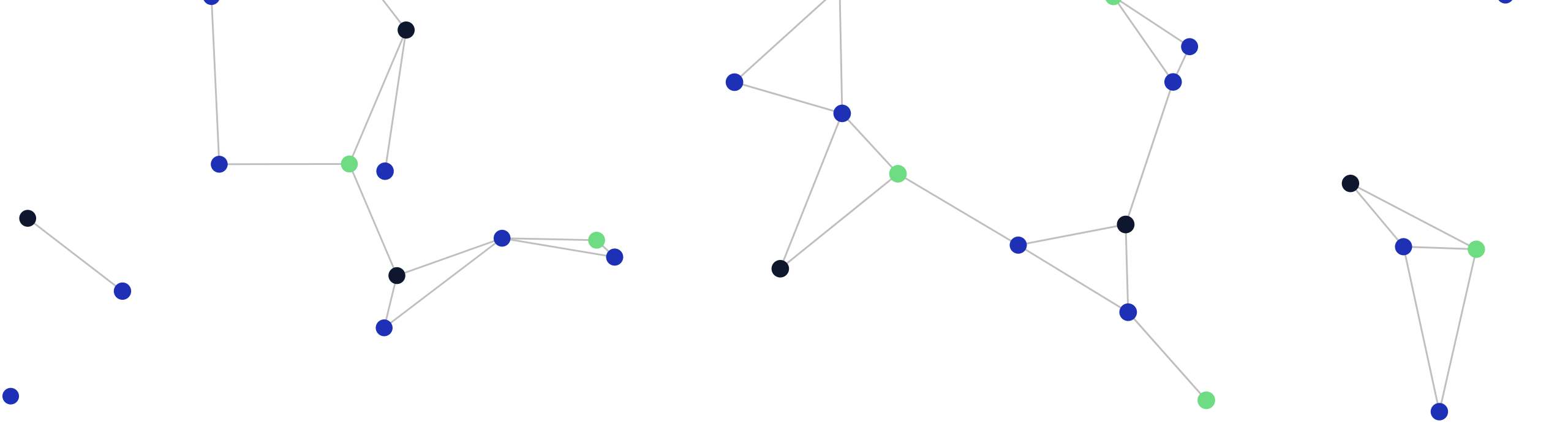
- None reported.

Significant Difficulties

- We encountered no significant difficulties in dealing with management.

Disagreements with Management

- No disagreements arose during the course of the audit.



Questions

Thank You

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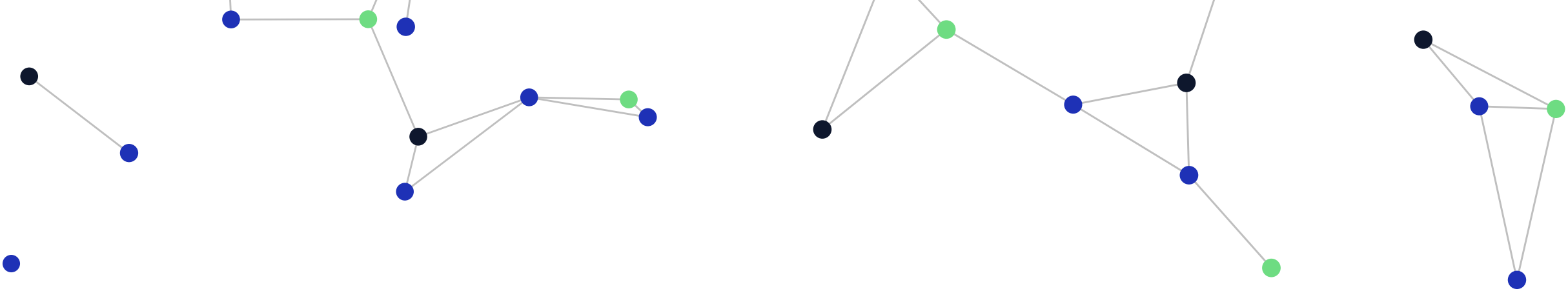

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